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The Solicitors' Journal

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The Solicitors' Journal

VOL. LXXVI. **Saturday, March 19, 1932** No. 12

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Current Topics.

Mr. Justice Holmes' Successor.

In selecting Chief Justice Cardozo, of the New York Court of Appeals, to succeed Mr. Justice Oliver Wendell Holmes as an Associate Justice of the United States Supreme Court, the President, Mr. Hoover, could not have made a happier choice. Although the name of the new associate justice may not be so familiar to the generality of people on this side of the Atlantic as was that of his predecessor, who, in addition to his own distinction, basked in the fame of his father, the accomplished and witty author of the "Autocrat of the Breakfast Table" and its companion volumes, yet those of the legal profession who keep their eyes open as to the developments of the law in the United States have been for some years conscious of the remarkable judicial strength wielded by Judge Cardozo, and of the numerous contributions of the utmost value made by him to legal science not only by the lucidity and convincing force of his pronouncements from the Bench but also by his writings. Of his work, "The Nature of the Judicial Process," we are told by Mr. Goodhart, the editor of *The Law Quarterly Review*, that it "ran like wildfire" through the law schools; and his other works, we believe, have enjoyed a similar experience. More recently he has collected several of his fugitive essays into a volume bearing the title "Law and Literature" which will well repay reading. In the first paper there is a pleasing tribute to our judiciary. "For quotable good things," he writes, "for pregnant aphorisms, for touchstones of ready application, the opinions of the English judges are a mine of instruction and a treasury of joy." Incidentally he instances a single phrase of Lord Esher's as dissipating a cobweb of fine spun casuistry, namely, that the court would not suffer its own officer "to do a shabby thing." "If," Judge Cardozo proceeds to say, "the word 'shabby' had been left out, and 'unworthy' or 'dishonourable' substituted, I suppose the sense would have been the same. But what a drop in emotional value would have followed." For striking and memorable phrases Judge Cardozo has the like aptitude, with the consequence that most of his judgments are not only sound law but excellent literature.

Taking Silk—A New Profession?

The question whether a King's Counsel is engaged in a different profession from that of a junior counsel was raised in *Seldon* (*Inspector of Taxes*) v. *Croom-Johnson*; *Same* v. *Bruce Thomas*, reported in *The Times* of 17th March, 1932. This was an appeal from the General Commissioners of Income Tax for the division of the Inner Temple who had decided the matter in the affirmative. It was contended against the Crown that the matter was purely one of fact, and that the real question in issue was not whether a King's Counsel's occupation could be designated by the same label as that applicable to a junior counsel, but whether he was engaged in substantially similar activities. By the practice of the Bar one who had "taken silk" was not in a position to draw pleadings, to settle interrogatories or notices of appeal, or to advise on evidence; nor could he appear in court without a junior. In the cases under review, moreover, the activities of those who had taken silk were substantially different from those in which they had been engaged prior to that event. Rowlatt, J., assented to the proposition that questions of this character could not always be decided by labels—a clerk or an engineer did not necessarily remain in the same employment. But the matter before his lordship raised the issue with regard to a new profession, not a new occupation, and there was no narrower qualification than that of barrister to designate the professional work of those concerned. The time when a King's Counsel held an office and drew a salary and was unable to appear against the Crown without a licence was past, and—to quote *The Times*' report—"nowadays the practical position was that the Sovereign conferred a titular rank on the member of the Bar concerned. That was recognised in the courts by giving a King's Counsel precedence, a seat within the Bar and a silk gown." In short King's Counsel carried on "in a higher degree" the work of advocacy which was practised by them and members of the junior Bar alike.

Winding up a Dissolved Company.

An interesting sequel to an unsuccessful action by a dissolved foreign corporation (*Russian and English Bank* v. *Baring Bros. Ltd.* (76 Sol. J. 68, 72), was heard before Mr. Justice Bennett on 8th March in *Re Russian and English Bank* (see page 201 this issue). The bank had been incorporated under Russian law in 1911, but shortly after the Bolshevik revolution it was dissolved and accordingly ceased to exist in Russia. The bank had assets in England, and the corporation interested in those assets had endeavoured to use the name of the bank in order to recover moneys alleged to form part of those assets. Mr. Justice Eve followed the emphatic opinion of the Court of Appeal in *Banque Internationale de Commerce de Pétrograd* v. *Goukassow* [1923] 2 K.B. 682, in holding that as the bank was at the commencement of the action a non-existent person it could not sue, and suggested that a winding up under s. 338 (2) of the Companies Act, 1929, would meet the case. That sub-section was added by the Companies Act, 1929, to the well-known s. 268 of the 1908 Act providing for the winding up of unregistered companies, and it enacts that a company incorporated outside Great Britain may be wound up if it ceases to carry on business in Great Britain, even though it has been dissolved or otherwise ceased to exist under the laws of the country where it was incorporated. The winding up order was made on the petition of certain creditors by Mr. Justice Bennett on 7th March. The petition was opposed by the Attorney-General, who argued that s. 338 (2) only applied to foreign

dissolutions taking place after the commencement of the operation of the Companies Act, 1929, that the bank could not be wound up in England, and that its assets here became *bona vacantia* and went to the Crown. Mr. Justice BENNETT held that a winding up order could be made, and referred to *In re Matheson Bros., Ltd.*, 27 Ch. D. 225, in which it was held that a company incorporated in New Zealand, but with a branch office and assets in London, could be wound up under the corresponding s. 199 of the 1862 Act. His lordship said that in inserting the new s. 338 (2) the Legislature intended to provide for the difficulties which had arisen owing to the dissolution of corporations which owed their existence to the law of Russia. The Legislature had not intended to alter the previous law on the point or the clear intention of s. 338 (1) (*d*), which provided that one of the grounds for winding up an unregistered company should be its dissolution or ceasing to carry on business. Indeed, any other construction of the sub-section would defeat the very object which it was framed to achieve.

A Nation Compounds a Felony.

THE NATURAL respect for law and order ingrained in most British subjects by the tradition of centuries has, we venture to think, been shocked at the much-advertised fact that those in office in America, including the Governor of the State affected, appear to be working for the restoration of Mrs. LINDBERGH'S baby on the footing that no inconvenience shall befall the kidnappers. A distracted mother, and even the father, have excuse for this attitude, for no other baby could be as important to them. Payment of full ransom demanded by criminals, however, together with safe-conduct guaranteed them by the authorities set up to detect and arrest them for punishment, is surely too high a price for any civilised nation to pay successful villainy. Naturally freedom from punishment will establish the abominable crime of stealing little children for ransom as a safe and lucrative one, if judicious selection is made of the victim, and public sentiment or sentimentality can be aroused.

The Irish Sweepstakes.

THE POSSIBLE breakdown of American law should not blind us to that of our own. By our law, it is an offence to sell tickets in any lottery unauthorised by Parliament, as held in *R.* v. *Registrar of Joint Stock Companies* [1931] 2 K.B. 197. Hundreds of thousands, if not millions, of Dublin tickets are bought by English people, no doubt in the vast majority of cases from vendors of tickets in this country, who are allowed free tickets on the sale of a certain number. The law is thus utterly flouted, and the occasional attempts to enforce it against one detected offender when a hundred thousand go free is ridiculous and worse. If it is impossible to prevent people buying and selling tickets for sweepstakes, the law should be changed, as it was with respect to the 20-mile speed limit, disregarded by all motorists.

Mining Industry Outlook.

ONE IS occasionally confronted with a disquieting reminder that matters in the coal-mining industry have not been settled on any permanent basis. Part I of the Coal Mines Act, 1930, which was passed to regulate and facilitate the production, supply and sale of coal by "central" and "district schemes," expires at the end of the present year. The remarks of *The Times*' labour correspondent in the issue of 1st March with regard to these statutory provisions are illuminating: "The Miners Federation [the men's organisation] is anxious for their continuation; the reply of the Mining Association [to the Mines Department's request for the views of the interested parties] has not yet been made, but probably it will be in favour of the principle of the provisions, provided there is considerable amendment of the plan of operations. There will also be a large body of outside opinion in favour of the amendment of the provisions, which are not producing, and are not, in their present form, capable of producing, some of the results which were anticipated by those who supposed they would be a powerful stimulus to more economical production." A more urgent problem is presented by the expiration in July of the Coal Mines Act, 1931, which, by an amendment of the Coal Mines Regulation Act, 1908, permits a working day of $7\frac{1}{2}$ hours underground, and also provides, in effect, for the continuation of the minimum percentage additions to basis wage rates and subsistence wage rates in force immediately prior to the Act. Section 3, sub-s. (4), provides that the Act shall continue in force for one year "or until the coming into operation of an Act to enable effect to be given to the draft international convention limiting the hours of work underground in coal mines adopted by the general conference of the International Labour Organisation of the League of Nations . . . whichever first occurs." Events do not suggest that the latter alternative, which would involve the equivalent of a $7\frac{1}{4}$-hour working day by British reckoning, will materialise before the expiration of the Act, while, if the Act is allowed to lapse, the seven-hour day will come into operation with its inevitable accompaniment—a fresh controversy with regard to wages.

Dangerous Beans.

"ENOUGH TO kill a horse" is quite a common phrase. In *Taylor & Sons Ltd.* v. *Union Castle Mail Steamship Company Ltd.*, 76 SOL. J. 148, the facts were that six horses were killed and twenty-two others became very ill indeed owing to an overdose of a drug having been administered to them unwittingly. The drug was that contained in the castor bean, a number of which were in bags which the plaintiffs, who were forage merchants, had bought from a firm holding the bill of lading for some 3,584 bags of maize. These bags were loaded at Mombasa in the same hold with other bags of maize and bags of coffee, wheat, sesame seed and castor seed, all for carriage to London. The castor seed was shipped with a notice in red ink to the effect that it must be kept separate from other produce. The Port Authority, however, always swept up grain that was left on the floor of the hold when grain ships were discharged in London, and divided it *pro rata* among the different holders of bills of lading, and the bags in question were shown to have contained 0·22 per cent. of castor. The plaintiff sold a parcel of grain from these bags to a customer, who fed his horses with it, with the result stated above. Mr. Justice MACKINNON held that as the defendants were not dealers in grain and experts in that trade, but shipowners carrying goods of every possible description, they did not know, nor ought they to have known, of the danger. It was, therefore, wrong to hold shipowners liable for not warning forage dealers, who might reasonably be supposed to have expert knowledge themselves. His lordship accordingly gave judgment for the defendants. In the recent case of *Bottomley and Another* v. *Bannister and Another* (*The Times*, 22nd October, 1931), which arose out of the deaths of a man and wife from the fumes of a gas heater, the Court of Appeal referred to the cases which deal with the law as to the delivery of dangerous chattels. The leading statement on the subject is that of LUSH, J., in *Blacker* v. *Lake and Elliott*, 106 L.T. 533, where he said: "If, therefore, a person dealing with an article of a dangerous nature which he knows to be dangerous hands it over to somebody else who is ignorant of its true nature without warning him, he commits a breach of duty not only to the person who contracts with him, but to all persons who to his knowledge may use it. That is a duty which he discharges if he once warns the recipient of the chattel, and he only owes the duty if its real nature is not apparent on the face of it." Some things are, however, intrinsically dangerous, and others are only relatively so. Food is dangerous in excess and beneficial in moderation, and the same might be said of the drug contained in the castor bean.

Criminal Law and Practice.

HABITUAL CRIMINALS AND PREVIOUS CONVICTIONS.

THE Prevention of Crime Act, 1908, provides by s. 10 (2) and (4) (*b*), that a person shall not be found to be an habitual criminal unless the jury finds on evidence that since attaining the age of sixteen years he has at least three times previously to the conviction of the crime charged in the indictment been convicted of a crime.

Alexander Murray, at the Central Criminal Court, on the 18th January, 1932, pleaded guilty to burglary and was sentenced to three years' penal servitude and five years' preventive detention. The prisoner appealed to the Court of Criminal Appeal (The Lord Chief Justice, Finlay, J., and Humphreys, J.) on the 15th February against conviction as an habitual criminal and against sentence.

In support of the appeal two submissions, *inter alia*, were made:—

(1) That the prosecution had failed to prove properly that the appellant had been convicted three times of a crime according to the law of Scotland.

The definition of "crime" in England is the same as that of the Prevention of Crime Act, 1871, s. 20, which defines it as "any felony." Section 10 (6) of the Act of 1908 provides that the definition of "crime," set out in the schedule to the Act, shall apply to "any felony." By s. 17 (4) of the Act of 1908, s. 10 (6), and the schedule to the Act do not apply to Scotland. Section 17 (2) of the Act of 1908 provides that in Scotland the expression "crime" means a crime of which a person has been convicted on indictment.

English courts, it was submitted, cannot take notice of questions of Scots law, which must be regarded as foreign law. They must be decided as questions of fact upon evidence in all English courts except the House of Lords: "Laws of England," vol. xiii, p. 485. An English court requires the foreign law should be proved in each case by a competent expert who possesses some knowledge of the subject in question, derived from practical experience (*ibid.*, p. 488), such as a practising advocate in a court in which the foreign law to be proved is administered. Such an expert in Scots law should have been called to prove that the appellant had committed a crime according to Scots law, and that the extracts of conviction were in the proper and usual form. The latter was material, since there was a discrepancy between the particulars of the three statutory convictions tendered and the notice given to the appellant. It was not sufficient for a mere Scots police officer to tender evidence as to the conviction for a crime, and as to the alleged certificate supporting it. The prosecution not having called an expert in Scots law, it had not discharged the onus on it of proving that the appellant had been three times previously convicted of a crime in Scotland, as required by s. 10 (2) of the Act of 1908.

(2) That the evidence tendered by the prosecution in reference to the three statutory convictions was inadmissible.

The three certificates of the statutory convictions were, it was submitted, inadmissible, as they referred to crimes committed in Scotland—crimes which had not been proved to be crimes in Scots law. It was true s. 18 of the Prevention of Crime Act, 1871, enacts that "a previous conviction in any one part of the United Kingdom may be proved against a prisoner in any other part of the United Kingdom." But the Act of 1908 lays down the machinery for dealing with habitual criminals, and to it alone should the court look for guidance. The only reference to the Act of 1871 in the Act of 1908 is expressly excluded, so far as it refers to Scotland. If s. 18 of the Act of 1871 was in the Act of 1908, or was referred to in that Act, such convictions could be proved and used as part of the machinery provided by the Act of 1908. The Criminal Procedure (Scotland) Act, 1887, makes no provision for offences committed in England to be dealt with or used in England, or *vice versâ*.

The Court of Criminal Appeal dismissed the appeal and Humphreys, J., who gave judgment, said that it was contended that the three convictions, which under the Act must be proved strictly in order that a man might be convicted of being an habitual criminal, were convictions which took place in Scotland, and that convictions in Scotland of any character could not be described as convictions of "crimes" within the meaning of s. 10 of the Prevention of Crime Act, 1908. Section 10 (6) provides: "For the purposes of this section the expression 'crime' has the same meaning as in the Prevention of Crime Act, 1871, and the definition of 'crime' in that Act, set out in the schedule to this Act, shall apply accordingly." Section 20 of the Act of 1871, so far as England and Ireland are concerned, is repeated in the schedule to the Act of 1908, but so far as Scotland is concerned, the provisions of the Act of 1871 are omitted from the schedule. The Prevention of Crime Act, 1908, however, applies to Scotland, and by s. 17 it is made to apply to Scotland with certain exceptions and explanations. By that section, in the application to Scotland of the provisions of the Act, "crime" used in reference to previous convictions means a crime of which a person has been convicted on indictment. It is quite clear, reading the two Acts together, that a crime, which in Scotland is punishable on indictment if that crime is also a crime within the meaning of the definition of "crime" in the Act of 1908, is a crime which may be taken into account, and a conviction of that crime in Scotland may form one of the convictions of a crime referred to in s. 10 (2) of the Act of 1908. The court does not doubt that, in order that that result may follow, the crime must be an indictable offence in England as well as in Scotland and also one of the crimes referred to in the schedule to the Act of 1908. In this case it is quite clear that no difficulty arises, as the charges here were charges of shop-breaking with intent to steal, housebreaking and larceny, and, again, housebreaking and larceny—all of which are crimes in England as well as indictable offences in Scotland. In the view of the court the point fails, and it was right in this case that the three convictions in Scotland should be treated as the three convictions of a crime for the purpose of s. 10 (2) of the Act of 1908, and they were properly referred to and properly proved.

In *R.* v. *Hayward* (1927), 20 Cr. App. Rep. 33, the Court of Criminal Appeal held that by virtue of s. 10 (5) of the Act of 1908 (which provides that evidence of character and repute may, if the court thinks fit, be admitted as evidence on the question whether the accused is or is not leading persistently a dishonest or criminal life) evidence of a previous conviction (other than the three statutory convictions) of the accused may be given without the production of a certificate of such conviction and also by proving the identity of the accused. By the Act of 1871, s. 18, "a previous conviction may be proved in any legal proceeding whatever against any person by producing a record or extract of such conviction, and by giving proof of the identity of the person against whom the conviction is sought to be proved with the person appearing in the record or extract of conviction to have been convicted."

In this case the court did not regard s. 18 of the Act of 1871 as obligatory and followed s. 10 (5) of the Act of 1908. In *R.* v. *Murray*, the court followed s. 18 of the Act of 1871, and held that, apart from s. 18, so long as the crime is an indictable offence in England as well as in Scotland and also one of the crimes referred to in the schedule to the Act of 1908, it may be proved as one or more of the statutory convictions under s. 10 (2) of the Act of 1908.

Colonel Harry Reginald Bland Wayman, D.S.O., solicitor, of Denver Hall, near Downham Market, Norfolk, left £7,243 (unsettled), with net personalty £1,650.

The Future of the Rent Restrictions Acts.

I.

By W. E. WILKINSON, LL.D. (Lond.).

It is stated to be the intention of the Government to introduce, during the present Session of Parliament, a Bill to amend the Rent Restrictions Acts, based on the recommendations of the Inter-Departmental Committee, whose Report was issued in July last.

The legislation which forms the subject of the Rent Restrictions Acts, although in its origin intended to be merely temporary, has now been in force for more than sixteen years. And if the recommendations of the Committee are adopted by Parliament, it would appear that no time limit can yet be set to the operation of the system of control established by the Acts, at least so far as the lower-rented houses are concerned.

Although questions on the subject are of daily occurrence, there is probably no branch of the law with which the average lawyer is concerned which is so complex, for, in addition to the complicated statutory enactments which form the basis of the subject, there is a very considerable body of case law.

Many of the difficulties which have arisen in the interpretation of the Acts have been caused by the fact that when they were passed it was not made clear whether what was being conferred on the tenant was a right of property, which he could pass on to other people, or whether it was a privilege of personal occupation. It has, however, now been settled that the fundamental principle of the Acts being to protect a tenant who is residing in a house, a tenant, to be entitled to the protection of the Acts, must be in personal occupation or actual possession of the premises in respect of which he seeks protection (*Skinner* v. *Geary* [1931] 2 K.B. 546).

1. *History of the Acts.*

The Rent Restrictions Acts were in their origin intended to deal with the exceptional circumstances created by the war. Control was at first applied only to the lower-rented houses. The limits were, however, afterwards raised by the Acts of 1919 and 1920, until after the passing of the Act of 1920 by far the greater number of houses in the country let to tenants were subject to control.

Control has been established by three stages :—

(1) The Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915, applied (with certain exceptions) to a house or part of a house let as a separate dwelling where *either* the annual amount of the standard rent *or* the rateable value did not exceed—

(i) In the Metropolitan Police District (including the City of London)	£35
(ii) In Scotland .. .. and	£30
(iii) Elsewhere	£26

(2) The Increase of Rent and Mortgage Interest (Restrictions) Act, 1919, extended the operation of the original Act to a house or part of a house let as a separate dwelling, where *neither* the annual amount of the standard rent *nor* the rateable value exceeded—

(i) In the Metropolitan Police District (including the City of London)	£70
(ii) In Scotland .. .. and	£60
(iii) Elsewhere	£52

This Act, however, permitted an increase of rent not exceeding 10 per cent. of the net rent, and an increase in the rate of mortgage interest not exceeding ½ per cent., but subject to a maximum rate of 5 per cent.

(3) The Increase of Rent and Mortgage Interest (Restrictions) Act, 1920, repealed the earlier Acts, but increased the then existing limits of control by extending the operation of the Act to a house or part of a house let as a separate dwelling where *either* the annual amount of the standard rent *or* the rateable value does not exceed—

(i) In the Metropolitan Police District (including the City of London)	£105
(ii) In Scotland .. .. and	£90
(iii) Elsewhere	£78

This Act, which is the principal Act, and is still in force, permitted an increase of rent not exceeding 40 per cent. of the net rent and an increase in the rate of mortgage interest not exceeding 1 per cent., but subject to a maximum rate of 6½ per cent.

The Act of 1920 has since been amended by the Acts mentioned below.

2. *The Acts now in force.*

There are now in force five Acts relating to the Increase of Rent and Mortgage Interest Restrictions :—

(1) The Increase of Rent and Mortgage Interest (Restrictions) Act, 1920 ;

(2) The Rent Restrictions (Notices of Increase) Act, 1923 ;

(3) The Rent and Mortgage Interest Restrictions Act, 1923 ;

(4) The Prevention of Eviction Act, 1924 ;

(5) The Rent and Mortgage Interest Restrictions (Continuance) Act, 1925.

Unless further prolonged, the Acts will expire on the 25th December, 1932, in England and Wales, and on the 28th May, 1933, in Scotland (Expiring Laws Act, 1931).

3. *The Inter-Departmental Committee.*

An Inter-Departmental Committee was appointed on the 24th October, 1930, " to inquire into and report upon the present working of the Rent Restrictions Acts (excluding the special provisions relating to agricultural cottages) and whether any modifications or amendments should be made to them."

The report of the Committee, which is dated the 11th July, 1931, shows that the Committee examined the position with great care. Although some of the proposals may not be altogether acceptable, e.g., those relating to the withdrawal of the provisions as to decontrol from working-class houses and the proposal that mortgages should still remain controlled, yet it must be generally agreed that, on the whole, the proposals recommended, if adopted by Parliament, should furnish " a reasonable settlement under present conditions of the difficult and complex social problem " which the Committee were appointed to consider.

4. *Decontrol.*

As the most important recommendations of the Committee deal with decontrol, it may be well, before examining such proposals, to summarise the existing law on the subject.

Decontrol was first introduced by the Act of 1923. Prior to that Act, if the Acts had once applied to a house, they continued to apply, although there had been a change of tenant : *King* v. *York* (1919), 89 L.J. K.B. 839. The Act of 1923 (as amended by the Rent and Mortgage Interest Restrictions (Continuance) Act, 1925), however, provides for the decontrol of :—

(1) Houses occupied by the owners on the 31st July, 1923 (Act of 1923, s. 2 (1)) ;

(2) Houses which, since the 31st July, 1923, have come into the actual possession of the landlord (except as a result of ejectment on the ground of non-payment of rent) (Act of 1923, s. 2 (1)) ;

(3) Houses in respect of which the landlord has, after the 31st July, 1923, granted a lease for a term of not less than two years ending at some date not earlier than one year after the date fixed at the time when the lease is granted

for the expiration of the principal Act (Act of 1923, s. 2 (2), as amended by the Act of 1925, s. 1 (3)).

At present there are two alternative tests as to whether a house falls within the Acts, which apply to any house (or part of a house let separately) of which *either* the standard rent *or* the rateable value does not exceed the limits specified in s. 12 (2) of the Act of 1920.

As mentioned above, houses were brought under control in three stages, and houses may, therefore, be grouped into three categories according to the Act by which they were brought under control. In the view of the Committee "it seems desirable and convenient, in order to give a clear picture of the problem, to discard the old three categories into which houses have been divided by the Acts." These categories were, as the Committee point out, defined by reference to pre-war rateable values or rents, which have no clear relation to present values. The Committee, therefore, recommend that houses should be divided into three classes: (1) Class A houses, (2) Class B houses, and (3) Class C houses, and that the limits of these three classes should be defined by reference to rateable values as at 1st April, 1931, for England and Wales, and the yearly value on the Valuation Roll in 1931-32 for Scotland.

The limits of rateable value (or yearly value) which the Committee suggest are:—

Class A houses.

In the Metropolitan Police District ..	£45 or over.
In the rest of England and Wales ..	£35 or over.
In Scotland	£45 or over.

(A rateable value of £45 in the Metropolitan Police District is approximately equivalent to a controlled inclusive rent of from 30s. to 36s. a week in the County of London and from 28s. to 34s. a week in the rest of the Metropolitan Police District, according to the level of the local rates; and a rateable value of £35 in the rest of England and Wales is approximately equivalent to a controlled inclusive rent of from 22s. to 27s. a week, according to the level of the local rates. In Scotland a yearly value of £45 represents tenant's outgoings of about £56 a year.)

Class B Houses.

In the Metropolitan Police District	Over £20 but less than £45.
In the rest of England and Wales	Over £13 but less than £35.
In Scotland	Over £26 5s. but less than £45.

Class C Houses.

In the Metropolitan Police District ..	£20 or under.
In the rest of England and Wales ..	£13 or under.
In Scotland	£26 5s. or under.

(A rateable value of £20 in the Metropolitan Police District is approximately equivalent to a controlled inclusive rent of from 14s. to 17s. a week in the County of London and from 13s. to 16s. a week in the rest of the Metropolitan Police District, according to the level of the local rates; and a rateable value of £13 in the rest of England and Wales is approximately equivalent to a controlled inclusive rent of from about 9s. 6d. to 11s. 6d. a week, according to the level of the local rates. In Scotland £26 5s. is the maximum compounding limit.

The Committee state that they are satisfied that a shortage no longer exists of the more expensive houses and recommend that Class A houses shall be decontrolled. They estimate that the effect of this proposal would be to decontrol all the old upper and almost all the old middle categories brought under control by the Acts of 1920 and 1919 respectively.

In the case of Class B houses, the evidence furnished to the Committee did not suggest that any large alterations of the law are necessary. For this class of house the Committee consider that a gradual process of decontrol is desirable, and recommend that the decontrolling provisions of the Act of 1923 should continue to apply.

In the case of Class C houses, the Committee suggest that the system of decontrol by possession introduced by the Act in 1923 is not suitable, and recommend that such houses should cease to be subject to the decontrolling provisions of that Act. The Committee recommend that the new Act should place no time limit on the control of this class of house.

If this recommendation of the Committee is adopted by Parliament, the position will be that houses in Class C already decontrolled, which are comparatively few in number, will remain decontrolled—for the Committee do not recommend that any such houses already decontrolled should be brought back under control—but that no further houses of this class will be decontrolled (except where a dwelling-house in Class C is a subsidiary dwelling-house contained in a Class A or Class B house (*infra*)).

The recommendations of the Committee on the subject of decontrol may be summarised as follows:—

(1) Class A houses to be decontrolled.

(2) Class B houses to continue to be subject to the decontrolling provisions of the Act of 1923 (i.e., to become decontrolled when the landlord comes into actual possession).

(3) Class C houses to cease to be subject to the decontrolling provisions of the Act of 1923, but that houses of this class already decontrolled shall remain decontrolled.

If the recommendations as to decontrol are accepted, the Committee further recommend:—

(*a*) That where a dwelling-house, considered as a whole, is in Class A, but contains one or more subsidiary dwelling-houses in Class B or Class C, decontrol of such a subsidiary house or houses shall follow when either the tenant of the whole house or the landlord of the whole house obtains vacant possession of the subsidiary house or houses.

(*b*) That where a dwelling-house, considered as a whole, is in Class B, but contains one or more dwelling-houses in Class C, decontrol of such subsidiary house or houses shall follow only when the landlord of the whole house comes into possession thereof.

The interpretation of the provisions as to decontrol contained in s. 2 of the Act of 1923 has given rise to many difficulties, and the Committee suggest that as amendments would be necessary if their recommendations are adopted, the opportunity should be taken to remove any ambiguity. In particular, they think that it should be made clear that in no circumstances should there be decontrol where a person who is himself the statutory tenant of a dwelling-house which contains a subsidiary house, comes into possession of that subsidiary house. This is, of course, the position under proviso (i) to s. 2 of the Act, but the question was at one time not free from doubt: See *Catto* v. *Curry* [1926] 1 K.B. 461; see also *Lloyd* v. *Cook* [1929] 1 K.B. 103; *Charvonia* v. *Esterman* [1931] 2 K.B. 541; *Lefevre* v. *Hirst* (1931), 100 L.J. (K.B.) 733.

(*To be continued.*)

Costs.

[Contributed.]

It is provided by the Companies (Winding Up) Rules, 1929, that the costs of a solicitor employed by a liquidator in a winding up by the court must be taxed, see the Companies (Winding Up) Rules, 1929, r. 180; and it is clear from the context of the rules, and may be implied therefrom, that the costs are to be made up according to the scale applicable to the particular class of business, see in particular the proviso to r. 184B of the Rules of 1909, where, by implication, the scale laid down in the Solicitors' Remuneration Act General Order, 1882, is applicable in proper cases.

Section 2 of the Solicitors' Remuneration Act, 1881, gives power to the Lord Chancellor and others to make orders regulating the remuneration of solicitors in respect of business connected with sales and other matters of conveyancing, and "in respect of other business not being business in any action, or transacted in any court, or in the chambers of any judge or master, and not being otherwise contentious business."

The General Order of 1882 was made in pursuance of the Act, and provides (s. 2) that the remuneration of a solicitor in respect of business connected with sales, purchases, leases, mortgages, settlements, and other matters of conveyancing, and in respect of other business not being business in any action, or transacted in any court or in the chambers of any judge or master, is to be regulated as follows.

The Section then goes on to provide, (*a*) that Part I of Schedule I shall apply to the remuneration of a solicitor in respect of sales, etc.; (*b*) that Part II of Schedule I shall apply to his remuneration in respect of leases, etc.; and (*c*) that Schedule II shall apply to uncompleted sales, leases, etc., and in respect of "all other deeds or documents, and of all other business the remuneration for which is not hereinbefore, or in Schedule I hereto prescribed."

It was decided in the case of *Humphreys* v. *Jones* (1885), 31 Ch. D. 30, that sub-s. (*c*) comprises all the business referred to in the introductory words to the rule which is not included in sub-ss. (*a*) and (*b*).

The order must be read in conjunction with the Act in order that the exact scope of the former may be ascertained, and the term "other business" in the introductory words of s. 2 of the Order, and also in sub-s. (*c*) of the same section, must be restricted by the limitation in s. 2 of the Act to the effect that the "other business" must be of a non-contentious nature.

It was also decided in the case of *Stanford* v. *Roberts* (1884), 26 Ch. D. 155, that deeds relating to the conveyance of property, even where drawn in the course of an action, came within the terms of the Order.

Moreover, NORTH, J., in the case of *In re Mahon* (1893), 1 Ch. D. 507, held that a case to counsel was a "document" within the scope of Schedule II, but a case to counsel in the course of an action would, of course, come within the definition of business arising out of an action, and could not be charged under Schedule II.

The Council of The Law Society gave as their opinion (dated 12th December, 1884), that a solicitor acting for a liquidator in the voluntary winding up of a company under the supervision of the court, should make out his charges in accordance with Schedule II, except so far as relates to any proceedings actually taken in court or in chambers.

Moreover, on 6th June, 1890, a taxing-master decided that a solicitor for a liquidator in a compulsory winding up was entitled to make out his charges under Schedule II, including charges of ten shillings for attendances and two shillings a folio for drawing documents.

Evidently, then, any work done by a solicitor for a liquidator in a compulsory winding up which does not definitely relate to any action, or any business done in the chambers of a judge or master, and which is not connected with any contentious matter can be charged according to Schedule II. This would not, of course, include costs relating to actual proceedings in the winding up, which are provided for otherwise.

The difficulty is to determine what is contentious, and there has been no decided case on this point. However, Mr. R. S. WRIGHT, afterwards WRIGHT, J., expressed an opinion on the point on the 13th January, 1888, the gist of which is that a matter is not contentious unless it directly concerns an adjudication between two or more disputing parties and the proceedings contain the elements of litigious contention.

Thus, all proceedings in an arbitration must be deemed contentious, but any negotiations for a settlement of a dispute, or any preliminary steps would be non-contentious.

Land and Estate Topics.

By J. A. MORAN.

THE approach of Easter has always a disturbing effect on the market for real property; and as there are many other considerations at work at the moment, it is not surprising that business in the auction rooms is very quiet. People are selling merely because they have no option in the matter; and this is a very good reason why those who are in a position to buy should keep their eyes open. Private negotiations, too, have fallen off; and the haze that hangs over the Town and Country Planning Bill appears to be curbing anything in the nature of building speculation.

While the old-fashioned large house still remains a problem—now that local and scholastic authorities appear to have met their requirements—the smaller type houses are selling very well. Trustees and others having funds for investment have always looked with favour on mortgages of suitable properties as one of the best forms of security. This, however, seems only to apply to dwelling-houses; for owners of business premises, mills and the like, find, when seeking mortgages on this kind of property, that the market is very restricted, and mortgages cannot be readily obtained. In some few cases the margin between the value of property and the loan is out of all proportion. No doubt the serious depression in trade has been a factor in this direction.

One hears a lot concerning the activity of those auctioneers who specialise in the sale of factory premises; and although the enquiries from the Continent do not always result in business, there is no doubt that exchanges have shown a marked increase since the Government laid some of its cards on the table. Vacant factories, however. do not always fit in with the requirements of the negotiators who set the ball rolling, and in that case the desire is to fall in with a suitable building site on which the needed premises can be erected. No wonder, therefore, that the owners are alive to the position, and, at the moment, the market is full of small areas, in excellent positions, that may be taken over at once.

One hears a lot of a decline in the activities of the "mock" auctioneer; but in spite of all the efforts, inside and outside of the professional organizations, to cope with the nuisance, the fellow appears to be as much alive as ever. Already he is taking stock of the most available "pitches" in our leading seaside resorts, and as soon as he obtains these he will get his trumpery goods together and proceed to fleece a credulous public.

After all, the man who sells trinkets after he has acquired a proper licence, is just as entitled to dub himself an auctioneer as the president of the leading professional organization. But he has no right to sell brass for gold, or painted glass for opal; and the law, as it stands at present, ought to be able to confound the tricksters. The great difficulty the police have is to get evidence, as no one likes to admit that he, or she, was foolish enough to believe that a ten-shilling article would be exchanged in public for as many pence.

If we are not to have a registered auctioneer, the best way to cope with the evil is to make it incumbent on every member of the profession to have passed the qualifying examinations of one of the leading professional organizations.

Nearly all local authorities follow the principle of "equal rents for equal houses." They endeavour to let all the houses of a particular type at the same rent, although the cost of building them may have differed considerably from year to year. If falling costs enable them to build more cheaply, they distribute the reduction in rents over the whole of their estates. To reverse this policy, to leave the rents of the older houses unchanged, and to let the new houses at rents which will cover the cost of building, may serve to produce the ten-shilling house. But might it not be better to devise some means of adapting the rent to the circumstances of the tenant?

Company Law and Practice.

CXXI.

ACCOUNTS.—V.

THERE is one further matter which the statute requires to be noticed in the balance sheet—where sums have been paid by way of commission in respect of any shares or debentures, or allowed by way of discount in respect of any debentures, such sums, so far as not written off, must be stated in every balance sheet until completely written off (s. 44). This section, in referring to discounts, refers only to discount in respect of debentures, because discounts on shares are dealt with elsewhere, namely, in s. 47, the provisions of which relating to balance sheets I referred to in this column last week; I also on that occasion mentioned that ss. 125, 126 and 127 are devoted to holding and subsidiary companies, and these I do not propose at the present time to deal with.

In connexion with balance sheets there is probably no question which is more debated at the present time than that of secret reserves. It is not going too far to say that, from the legal point of view, there is no objection to the creation of secret reserves in proper circumstances; indeed, the Act may be said impliedly to recognise them in the provisions dealing with the report of the directors, for it is there said that this report must refer to the amount to be carried to the reserve fund, general reserve or reserve account shown specifically on the balance sheet, or to be shown specifically on a subsequent balance sheet. There seems to be no doubt but that those words recognise the possibility of a reserve which is not shown, or to be shown, on the balance sheet as a specific fund or account; it is, however, the fact that Mr. Justice WRIGHT, in his summing up in the case of *R.* v. *Lord Kylsant*, made use of expressions, which, while showing that he was not directly deciding the point, certainly suggest that the power of creating a secret reserve, if it exists at all since the Companies Act, 1929, is a somewhat attenuated one. Indeed, his lordship seems to have thought that such a reserve might properly be maintained, if the directors' report disclosed that there was such a reserve, so that the members would be aware of its presence, and could, if they so desired, call for complete information with regard to it. This view, it is respectfully submitted, though it perhaps represents what ought to be the law, is somewhat in advance of the present law, in that a specific prohibition of this practice would be required to make it illegal, and that a mere omission to bless it is not enough for that purpose. Be that as it may, there are numbers of companies which still continue the practice, and it will require something more than the decision in *R.* v. *Lord Kylsant* to stop them. This is the law on the subject.

From the point of view of the business community, reserves which are not disclosed in the balance sheet have frequently proved of considerable value in maintaining steadiness, and in avoiding fluctuations of dividends. On what grounds, however, can a concealment of this nature be justified? If a company has a bad year, why should a secret reserve give an illusory appearance of prosperity to it? Surely the shareholders are entitled to know the worst, and the best, about the company of which they are members? We get back to the topic which I have more than once discussed here, as to whether one is justified in protecting fools from the consequences of their folly. A shareholder in a company, the secret reserves of which have for some years given it a semblance of prosperity which was not in fact justified by the results of its operations, who is heard to lament the fact that he has been misled, should be told firmly that he should have paid more attention to the balance sheet—he might, for instance, have asked for further details of some item such as "sundry creditors" which no doubt figured in every balance sheet, and which appeared to him to be a normal and ordinary entry to find there. One of the real difficulties which face those who are concerned with the actual operation of companies is the fact that it may be very much to their disadvantage that others, and particularly their trade rivals or their creditors, should have too much information as to the affairs of the company, and (though, no doubt, this difficulty is a more real one in connexion with the profit and loss account than the balance sheet), this is perfectly understandable. Accordingly the fair thing would seem to be to try and strike a balance, setting off, the one against the other, the undesirability of disclosing too much to certain persons, and the desirability of disclosing to the members of the company the true state of affairs with regard to their joint adventure. The second of these *desiderata* must, however, be subject to this comment, that, particularly in the case of large companies, information not obtainable by a trade rival as such can, and will, be easily obtained by such trade rival, or its nominee, becoming a member of the company about which information is sought; hence it is not possible to consider these two apart from one another.

One can imagine circumstances in which the power of creating secret reserves may be abused; and therefore, unless some irreparable harm is likely to come to companies by reason of their having no power to create secret reserves, disclosure of every sort of reserve ought to be obligatory on every company. It is difficult to see what irreparable harm could be so caused—obviously there will be cases where the directors of a company would like to be in a position to have undisclosed reserves, and equally obviously such reserves are, in some sense, a source of strength, but this is not of itself sufficient to justify the continuance of the practice. It might not be easy to draft a section which would cover what is wanted, but it would not be impossible, and, if every company were compelled to show its reserves as separate items, there would be fewer persons misled by balance sheets than there are at present.

There are other questions which need consideration when balance sheet reform is under review; probably most persons qualified to judge would say that a statutory form of balance sheet cannot prove very satisfactory, but that the best that can, from the practical point of view, be done, is to enact such specific requirements as may be thought desirable. Certain specific requirements are, as we have seen earlier in this series, already in existence, but they do not go far enough. For instance, it is necessary in the balance sheet to distinguish between the fixed and floating assets, and stating how the values of the fixed assets have been arrived at. There is no reason why the method of arriving at the values of the floating assets should not be disclosed; and a further suggestion for reform, which is worthy of serious consideration, is that the cost price of the fixed and floating assets should be made to appear for the purposes of comparison; in this way the shareholders would be able to form some opinion of the way in which the capital of the company had been expended, and though this would involve, in the majority of cases, a somewhat lengthier balance sheet, it would give a fuller picture of the state of the company's affairs. In the case of wasting properties, of course, such as leaseholds, the information would have to be amplified by giving the length of the term unexpired, or such other information as would enable the person studying the balance sheet to form his own opinion on the subject.

On the whole, however, and subject to the points which I have raised above, the requirements with regard to balance sheets do not seem to be defective; the shareholders are entitled to receive a good deal of information, and, granting that it is the proper province of the law to see that all companies are required to furnish reasonably full particulars of their capital position, whether the shareholders ask for them in accordance with their rights or not, there does not seem much real necessity for making any extensive amendment of the Act.

(To be continued.)

A Conveyancer's Diary.

Undivided Shares again.

Reverting once more to this troublesome subject, I am thankful to be able to call attention to a recent decision which must, I think, be welcome to us all, particularly as we now have it upon judicial authority that when a testatrix was at the date of her death entitled to a share in the proceeds of sale of land in which before 1926 she had an undivided share at law " It is not correct to say that the testatrix was entitled only to a share of the proceeds of sale." There is more than that in the judgment in the case, which, if I may respectfully say so, will appeal to the common sense of most of us, but for the moment those words may be stressed as being, in my view at any rate, an advance upon anything which has yet been delivered from the bench on this thorny subject.

The case to which I am referring is *Re Warren: Warren* v. *Warren* [1932] 1 Ch. 42. The facts were as follows :—

A testatrix by her will, made in 1923, devised her undivided share in certain lands to her son, G.F.W., absolutely, and devised and bequeathed all the real and personal estate not thereby or by any codicil thereto otherwise specifically disposed of, to her trustees upon trust for sale.

By a codicil dated in 1927, the testatrix made certain alterations in her will, and subject to those alterations confirmed it. The codicil did not refer to the devise to her son of her undivided share in the real estate nor purport to affect that devise in any way.

At the date of her death in 1930 the lands, to an undivided share in which the testatrix had been entitled at the date of her will, remained unsold, and by virtue of the transitional provisions of the L.P.A., 1925, she was at that date entitled to a share in the proceeds of sale corresponding with the share in the land formerly held by her.

The question was whether in that state of facts the devise to the son had been adeemed in consequence of the notional conversion of the lands into personalty.

Now, however one may strive to demonstrate the contrary (and well and ably, if I may respectfully put it that way, Maugham, J., did it !) there is no avoiding the fact that there are only two cases which really support the contention that the devise to the son had not been adeemed.

The first case is *Re Mellish*, which was not thought worthy of being reported, but the effect of which is stated in a note to *Re Wheeler* (*ubi infra*).

In that case a testator, who died in 1927, by his will, made in 1923, devised " All my share and interest " in a certain estate to a devisee in fee simple. At the date of his will the testator was entitled to an undivided share in the estate in question, which estate had not been sold at the date of his death.

Eve, J., held that the devise of the " share or interest " of the testator in his estate had not been adeemed by reason of the transitional provisions of the L.P.A., and that the devise took effect as a bequest of the testator's interest therein and in the proceeds of sale thereof.

The other case is *Re Wheeler* [1929] 2 K.B. 81.

In that case the facts were that a testator devised all his real estate and undivided shares in real estate in the County of York (subject to a rent-charge) to his grandson for life with remainders over. The testator made a codicil in 1927 whereby he gave certain legacies and confirmed his will.

The question before the court was with regard to the incidence of estate duty, and Tomlin, J., held that under the L.P.A., 1925, s. 16 (4), the estate duty payable in respect of the undivided share in the land to which the testator had been entitled fell upon the share in the proceeds of sale into which the land had been notionally converted. His lordship also seems inferentially to have held that the devise to the grandson had not been adeemed.

It will be noticed that in *Re Wheeler* there was a codicil which was made after 1925 and which, whilst confirming the will, did not refer to the devise of the undivided shares in land.

It does not seem, however, that the learned judge based his judgment upon the fact that there was such a codicil. On the contrary, he appears to have been satisfied to follow *Re Mellish*, and, in fact, it is to his lordship that we owe the rescue from oblivion of that case.

The authorities to the contrary are almost too numerous to mention—there has been a perfect riot of them ! Most of them are mentioned by Maugham, J., in his judgment in *Re Warren*, and all go to show that where a testator having an undivided share in land devised that share by a will made before the commencement of the L.P.A., and died afterwards, the devise became adeemed or (whether ademption is the right expression or not—which does not matter at all to the devisee) at any rate fails to take effect.

That was what happened, for example, in *Re Newman : Slater* v. *Newman* [1930] 2 Ch. 409. The headnote to that case reads " In 1922 the testator and his brother John were seised of Blackacre as tenants in common in fee simple in equal undivided shares. By his will dated 15th May, 1922, the testator specifically devised ' All my moiety or equal half part or share and all other my share in ' Blackacre to John. On 1st January, 1926, the Law of Property Act, 1925, s. 35, and Sched. 1, Pt. IV, para. 1 (2), came into operation, and Blackacre thenceforth vested in the testator and John as joint tenants on the statutory trusts for sale. On 29th January, 1929, the testator died without altering or confirming his will. Held, that the specific devise was adeemed by the imposition of the statutory trusts and John took nothing thereunder."

The testator's intention was therefore entirely defeated. But we now know that if the testator had bethought him to make a codicil on the 1st January, 1926, leaving a legacy of £10 to his Aunt Jane and in other respects confirming his will, his brother John would have got what the testator intended him to have, although, of course, the testator would not have had the least idea that his codicil was going to make any difference at all to John. What would have happened if the testator had simply bequeathed the legacy to Aunt Jane and not added the perfunctory confirmation of his will I do not dare to conjecture. Therein is matter for further case law.

In the meantime, we are indebted to the decision in *Re Warren* for making it clear that a codicil which does in terms confirm a will in such circumstances as those which existed in that case will have the beneficial effect of carrying out the testator's intention as expressed in his will. That is, at least, something to the good.

It seems to follow, as a matter of logic (if that has anything to do with it), that a will made after 1925 devising an undivided share in land (which did exist) will be effectual to pass to the devisee the share which the testator had in the proceeds of sale (which did not exist) at the time of his death.

The judgment of the learned judge in *Re Warren* should be studied. The caution displayed in the concluding sentence is psychologically interesting. " In coming to that conclusion without saying that I rely on *In re Wheeler*, I am glad to think that, in substance, I am following the line of thought which commended itself to the court in that case."

CERTIFIED ACCOUNTANTS.

The next examinations of the London Association of Accountants will be held on 7th, 8th and 9th June in London, Glasgow, Edinburgh, Newcastle, Birmingham, Belfast, Cork, Dublin, Leeds, Sheffield, Manchester, Liverpool, Cardiff, Bristol, Nottingham, Hull and Plymouth. Women are eligible under the Association's regulations to qualify as certified accountants upon the same terms and conditions as are applicable to men. Particulars and forms are obtainable at the office of the Association, 50, Bedford-square, London, W.C.1.

Landlord and Tenant Notebook.

Liability for Abatement of Nuisance.

At first sight, the provisions of the Public Health Acts which deal with the abatement of nuisances seem somewhat confused and likely to cause trouble between landlord and tenant. The references to "owner or occupier" would suggest that when premises are let either party to the tenancy might stand to gain if, when a nuisance manifested itself, he could manage to keep out of the way of the sanitary inspector. But a perusal of the authorities, more especially of the judgment of Day, J., in *Gebhardt* v. *Saunders* [1892] 2 Q.B. 452, shows that the machinery of this legislation, if clumsy, does not interfere with the primary rights of landlord and tenant. The learned judge first sought to ascertain the spirit of the Act, and then sought—and found—words to support his conjectures. The facts of the case were that drain trouble occurred in a London house, held by the plaintiff on a yearly tenancy. The plaintiff informed the defendants, his lessors, and also advised the sanitary authority. The latter proceeded to apply the fourth section of the Public Health (London) Act, 1891. By the first sub-section they are to serve notice to abate on the person by whose act, default or sufferance the nuisance arises or continues, or, if such person cannot be found, on the occupier or owner. But sub-s. (3) (*a*) directs them to serve notice on the owner if the defect is structural; while the next sub-section exposes the recipient of the notice to a daily penalty in the event of non-compliance. Now the trouble was clearly due to clogged drains, but while the effect was very noticeable, the cause might, or might not, be some structural defect. Under these circumstances the authority addressed a notice to the "occupier and owner," and served it on the premises (s. 128 (1)). The plaintiff then had the necessary work done, and it appeared (and the jury so found in the action) that the defect was a structural one. He sued for the expenses occasioned, and the defendants resisted the claim on the ground that notice had never been served on them pursuant to s. 4 (3). In the City of London Court the plaintiff was non-suited, but on appeal Day, J., emphasised the commonsense attitude of the Act. "The gist of the enactment is this: where there is a nuisance injurious to life or health measures are to be taken to secure its speedy abatement; the expenses of abating the nuisance are cast upon the person who causes it by his acts or default." The learned judge held that the tenant had done work for which the landlord was responsible, and that s. 11, which provides that work done in carrying a nuisance order into effect shall be deemed to have been done at the request of the person on whom the order is made, gave him a right to recover, for "order" included "notice." Charles, J., agreed, but considered that s. 11 need not have been invoked, as the ordinary common law rule, by which anyone who has under compulsion of law incurred expenditure in discharging someone else's duty is entitled to reimbursement, applied.

The above decision was applied in *Andrews* v. *St. Olave's Board of Works* [1898] 1 Q.B. 775, when an occupier had repaired a "drain" which, it transpired, was a "sewer" vested in the local authority.

In *Rhymney Iron Co.* v. *Galligaer District Council* [1917] 1 K.B. 589, which came before the King's Bench Division in the form of a case stated by justices, a little stretching had to be done to apply the "common sense" interpretation. The appellants owned cottages which they had let, and when the drains went wrong, the council served notices upon them, and upon them only, under s. 94 of the Public Health Act, 1875. The cause of the trouble was unknown at the time, and the section of which the respondents availed themselves says that notice is to be served on the person by whose act or default, etc., or, if such person cannot be found, on the owner or occupier; a proviso directs service on the owner if the defect be structural. The contention was that, as the cause was not known, the person could not be found, and while this may sound a somewhat specious argument the court accepted it. They also pointed out that the service of a notice did not create liability, and that before an order could be made the recipients had an opportunity of proving either that the defect was not structural, or that other circumstances existed which made them not liable to repair.

The fact that an order under the Public Health Act, 1875, s. 94, does not create a liability was stressed in the judgment because the appellants had argued that, while s. 104 enacts that contracts between landlord and tenant are to be respected, it was conceivable that a landlord, called upon to do repairs for which the tenant was liable, might be able to recover nothing but a judgment. The advice tendered by the court is therefore sound; but this does not apply to London. For while the Public Health (London) Act, 1891, contains a section preserving contractual rights (s. 121) substantially similar to s. 104 of the Public Health Act, 1875, the procedure by which nuisances are dealt with differs; and as long as the judgment in *Gebhardt* v. *Saunders*, *supra*, stands, and a notice is deemed to have the same effect as an "order," liability may be created without giving the lessor an opportunity to defend himself.

Our County Court Letter.

THE VALIDITY OF FLOWER SHOW AWARDS.

In *Stacey* v. *de Burgh and Others*, recently heard at Holsworthy County Court, the claim was for payment of £1 7s., being prize money won by the plaintiff at the Halwill and District Flower and Poultry Show on the 11th August, 1931, and contracted to be paid by the committee. The plaintiff's case was that he grew and exhibited certain vegetables, which were awarded prizes, but he was subsequently charged with a breach of rule 6, under which persons exhibiting vegetables not grown by themselves forfeited prizes, and were debarred from showing for two years. A submission was made on behalf of the defendants (the president, secretary and treasurer) that there was no case to answer, as the committee had exercised their powers reasonably on the evidence of two people who had seen the plaintiff's garden, and had lodged a protest. The submission having been overruled, a committeeman stated that he waited until after the award before making his protest, as this was the usual procedure. Evidence was given by a horticultural instructor of the Devon County Agricultural Committee that the spring onions were fresh at the show, and could not have been out of the ground for the period stated by the plaintiff's witnesses. His Honour Judge Lias observed that the evidence showed that the plaintiff had grown the exhibits, but, if the four committee-men doubted this, they should have excluded the plaintiff from the show. Having awarded the prizes, however, and received the protest the committee had disqualified the plaintiff without hearing his witnesses, and had acted on a preconceived opinion, which was against the elementary principles of justice. Judgment was therefore given for the plaintiff, with costs. Compare a "Practice Note" entitled "The Validity of Cattle Show Awards" in our issue of the 28th February, 1931 (75 Sol. J. 151).

MULTIPLE SHOP MANAGER'S LENGTH OF NOTICE.

The custom of the grocery trade with regard to the above was considered in the recent case of *Henley* v. *J. C. Lloyd and Sons, Ltd.*, at Ludlow County Court, in which the claim was for £17, being four weeks' wages at £3 10s., and three weeks' occupation of a house (with fuel and lighting) at £1 a week. The defendants contended that one week's notice was sufficient, and had therefore paid into court £3 10s. The plaintiff's case

was that he had had seventeen years' experience of the trade (having been with the defendants the last three years) and had never heard of a manager having only one week's notice. Corroborative evidence (as to twenty-eight days' notice being required) was given by the managing director of Gains, Smith & Co., Ltd., speaking from fifty years' experience, but the defendants' case was that, for a similar period, it had been their custom to give only a week's notice to managers, who were in no better position in that respect than errand boys. Corroborative evidence was given by an inspector of Melias, Ltd., to the effect that seven days' notice was customary, unless the wages were paid monthly. His Honour Deputy Judge W. H. Williams observed that there was a difference between a man who had been a good servant for three years, and one who had only been employed for a short time, e.g., three weeks. Judgment was therefore given for the plaintiff, with costs, but the decision depended on the facts, and did not imply that the defendants would be required to give all their managers a month's notice. Compare the "Practice Note" entitled "The Termination of Service Contracts" in our issue of the 26th December, 1931 (75 Sol. J. 881).

Obituary.

LORD ATKINSON.

Lord Atkinson, a former Lord of Appeal in Ordinary, died on Sunday, the 13th March, at his residence in Hyde Park-gate, at the age of eighty-seven. John Atkinson, the son of Edward Atkinson, M.D., J.P., of Glenwilliam, Co. Limerick, was born in 1844, and educated at the Belfast Academy and the old Queen's University. He was called to the Irish Bar in 1865, and took "silk" at the early age of thirty-five, having acquired a large miscellaneous practice. He was called to the English Bar by the Inner Temple in 1890, and was elected a Bencher in 1906. He became Solicitor-General for Ireland in 1889, and three years later Attorney-General, though he was at that time without a seat in the House of Commons. In the General Election of 1895 he was returned as Conservative member for the North Division of Londonderry, and was again made Attorney-General. He held this post till 1905, when he was appointed a Lord of Appeal in Ordinary with a life peerage, the first Irish barrister to be appointed direct from the Bar. Lord Atkinson proved a great addition to the judicial strength of the two supreme tribunals, although his appointment was not at first received with unanimous approval. He resigned his office in February, 1928.

Sir TREHAWKE KEKEWICH.

Sir Trehawke Herbert Kekewich, Bt., died on Thursday, the 10th March, at his residence at Peamore, near Exeter, at the age of eighty. The son of the late Trehawke Kekewich, of Peamore, he came of an old Devon family, and was a kinsman of the late Mr. Justice Kekewich. Educated at Marlborough and Christ Church, Oxford, he was called to the Bar by the Inner Temple in 1873. He was appointed Recorder of Tiverton in 1899, and held that office until last year. In 1909 he became a Justice of the Peace for Devon, and was also Chairman of Quarter Sessions and of the Appeal Tribunals for Devonshire. He was created a baronet in 1921.

Mr. H. MATHER.

Mr. Harold Mather, barrister-at-law, of Cook Street, Liverpool, died from gastric influenza in a London hospital on Tuesday, the 15th March. The son of the late Alderman Arthur Mather, of Liverpool, he was educated at King's College, Cambridge, and was called to the Bar in 1897. Mr. Mather became one of the leaders of the Liverpool Chancery Bar.

Mr. H. P. MAY.

Mr. Henry Parrott May, solicitor, a former Town Clerk of Blackpool, died recently at the age of eighty-five. He was admitted a solicitor in 1872, and was appointed Town Clerk of Blackpool in 1877. He resigned the Town Clerkship in 1883, but continued to practise at Blackpool until a few years ago.

Mr. W. E. BOOTH.

Mr. William E. Booth, solicitor, of Bishop Auckland, died there recently after a long illness. He was articled with Mr. G. W. Jennings, of Bishop Auckland, and was admitted a solicitor in 1888. He had been in practice there for over forty years, and took a keen interest in local charitable efforts. Mr. Booth was also a member of the Bishop Auckland Chamber of Trade, and acted as honorary solicitor to the Chamber.

Correspondence.

Delivery of Letters.

Sir,—Prompt delivery of letters is frequently a matter of substantial importance. Recently a communication addressed to me from London took five days to reach this borough. I found that the envelope was not stamped with the date and hour of its arrival here. The former practice of stamping communications as they arrive at the office of delivery has been abandoned for some years, upon the plea of "the interests of economy and in order to accelerate the treatment of the mails."

I would be interested to know whether other practitioners have been similarly inconvenienced.

Llanelly. Henry W. Spowart.
2nd March.

Reference Wanted.

Sir,—I am on the hunt for the report of a House of Lords case in which one of the Law Lords used the following words or words to the same effect: "An Arbitrator's highest right is his right to be wrong." I think the speaker was Lord Loreburn; also that it was in a Scottish appeal; also that it related to agriculture. If the speaker was Lord Loreburn that so far dates it. I have done a good deal of searching and I cannot find it. Yet my recollection is very clear indeed.

I shall be greatly indebted to any of your readers who can assist.

Edinburgh. W.S.
4th March.

Séances and Subtle Devices.

Sir,—It was Hale (then Lord Chief Baron), not Coke, who tried and condemned Rose Cullender and Amy Duny for witchcraft. This occurred at Bury St. Edmunds in 1665. Coke died in 1634.

Gray's Inn. J. Rowland Hopwood.
5th March.

INCOME-TAX LAW.

New Members of Committee.

The Committee which was set up in 1927 by the Lords Commissioners of the Treasury for the codification of income-tax law and which was recently reconstituted under the chairmanship of Lord Macmillan, has been augmented by the appointment of three new members, Sir Gilbert Garnsey, K.B.E., F.C.A., Mr. C. L. King, and Mr. F. D. Morton, M.C., K.C. The Committee now consists of: The Right Hon. Lord Macmillan, K.C., chairman; Sir F. F. Liddell, K.C.B., K.C., vice-chairman; Mr. A. M. Bremner, Sir Gilbert Garnsey, K.B.E., F.C.A., Sir W. M. Graham-Harrison, K.C.B., K.C., Mr. R. P. Hills, O.B.E., M.C., Mr. C. L. King, Mr. E. M. Konstam, C.B.E., K.C., Mr. F. D. Morton, M.C., K.C., and Sir John Shaw.

In Lighter Vein.

THE WEEK'S ANNIVERSARY.

On the 24th March, 1824, Sir Thomas Plumer died at the Rolls House, in Chancery-lane. He was the first Vice-Chancellor appointed under the statute creating that office, but the choice was unfortunate. In Sir Samuel Romilly's opinion "a worse appointment than that of Plumer to be Vice-Chancellor could hardly have been made. He knows nothing of the law of real property, nothing of the law of bankruptcy and nothing of the doctrines peculiar to courts of equity." Although after all he proved in many respects a very learned judge, his crowning defect was an intolerable tediousness. His prolixity and the procrastination of Lord Chancellor Eldon inspired a sarcastic epigram :—

"To cause delay in Lincoln's Inn
Two diff'rent methods tend ;
His Lordship's judgments ne'er begin,
His Honour's never end."

Courteous and conscientious though he was, he proved wholly incapable of discharging the duties of his office. It was said that solicitors set down their cases for hearing in the Rolls Court partly that Sir William Grant, then Master of the Rolls, might try them and partly that Plumer might not. The result was that when Grant retired, his over-loaded cause-list was 500 cases in arrear. Ironically enough, it was Plumer who was appointed to succeed him.

LITIGATION DISCOURAGED.

The legal profession need not tremble overmuch for the consequences of Mr. Justice Bennett's recent remark that "nobody would litigate if he had any sense." His observations certainly cannot apply to those learned silks who have this term ventured into the courts as principals. The habit of going to law has already survived a good deal of judicial discouragement. In particular, one recalls a letter written by Lord Chancellor Westbury : "My dear Mrs. Macpherson, never go to law ; pay your adversary £10 rather than go to court about anything—the lawyers get all." France at the moment provides two examples of profitless litigiousness. The Glozel quarrel is still dragging on in a defamation action for one franc damages brought by the discoverer of the disputed remains. Even better is the action over 5 centimes between the Paris Métro and a pertinaceous passenger. The alleged cause of action arose in 1924. That is the sort of case to which the remarks of Knight-Bruce, L.J., in *Ex parte Danks*, where the subject-matter of the action was a sum of £11, might well apply : "So, and upon no great matter—upon a matter which if they had not good sense enough to settle it for themselves, some respectable neighbour would probably, upon application, have adjusted for them in an hour—began the career of cost and heat and hatred, of reproach, scandal and misery in which they are now engaged of which neither this day nor this year nor perhaps another will, I fear, see the end, and which seems to exemplify an old English saying that the mother of mischief is no bigger than a midge's wing."

A REBUKE.

Mr. Justice Bennett (sitting as an additional judge of the King's Bench Division) recently added to the sum of neat judicial rebukes. To a counsel who had successfully put some material words into his witness's mouth, he remarked : "That is very good evidence, but it's better that the witness should give it than you. It's more convincing." Lord Chelmsford, when he was Sir Frederick Thesiger, was responsible for one of the readiest protests against a leading question. On his making his objection his opponent had asserted : "I have a right to deal with my witness as I please." "You may deal as you like," retorted Thesiger, "but you sha'n't lead."

Reviews.

Spicer and Pegler's Income Tax. Eleventh edition. By H. A. R. J. WILSON, F.C.A., F.S.A.A., with Addendum consequent upon the Finance (No. 2) Act, 1931. Medium 8vo. pp. xxvii, and (with Index) 498. London : H. F. L. (Publishers) Ltd. 10s. 6d. net.

Spicer and Pegler is a sound practical guide to income tax : it makes no pretence of dealing in any detail with the mass of case law which overburdens the subject, but it does give very many practical every-day illustrations, which are of the greatest assistance to those who do not devote their lives to a study of the subject. It is only to be hoped that, when the latest committee has done its work, and a decent interval has been allowed to elapse after its report, we shall have such a simple law relating to income tax that this book will be capable of being shortened by half ; and if it is as clear then as it is now we shall have no cause for complaint. The book seems to have been produced in somewhat of a hurry : not only is there a list of errata, but even in such list there are errors. *Quis custodiet ipsos custodes ?*

Income Tax on Land and Buildings. By N. E. MUSTOE, M.A., LL.B., of Gray's Inn, Barrister-at-Law, and of the Solicitors' Department of Inland Revenue. 1932. Demy 8vo. pp. xx and (with Index) 144. London : The Estates Gazette, Ltd. ; Sweet & Maxwell, Ltd. 8s. 6d. net.

This volume embodies an attempt to set out the provisions of the Income Tax Acts as they affect landlords under Sched. A and farmers and others who occupy or deal in land for their means of livelihood under Sched. B. It is thus intended to deal only with the tax on income derived from the ownership, occupation or use of real estate. Income from these sources differs from other income in that it is not taxed upon the actual amount of a man's income, but upon a hypothetical amount ascertained much in the same way as is assessable value for rating purposes. The volume is studded with a chapter of useful references to case law and embodies chapters dealing with the payment of mortgage interest and with the machinery for assessment and collection of income tax. It contains an accurate and complete index.

The Law Relating to Restraint of Trade. By R. YORKE HEDGES, LL.M., of Gray's Inn and the Northern Circuit, Barrister-at-Law, Senior Law Lecturer at Victoria University. 1932. Demy 8vo. pp. xviii and (with Index) 121. London : Sir Isaac Pitman & Sons, Ltd. 7s. 6d. net.

The subject of this volume is one which hitherto has usually been merged by legal writers in books dealing with commercial law generally. It is, however, a branch of that department of law which can very well be dealt with independently as appears from a perusal of the useful volume before us. The learned author deals with the subject in all its aspects, and in particular shows how the doctrine of restraint affects the various branches of industry and commerce. In particular there is a chapter dealing with trade unions and the agreements with which they are particularly concerned. This is an aspect of public policy which has developed largely since the middle of last century. Mr. Hedges' book will prove useful to legal practitioners and all who are concerned with commercial agreements. It contains a lengthy and well-chosen table of cases and is made much more useful on the practical side by the addition of an appendix of precedents compiled by Professor Eastwood of Victoria University, which should be of very great assistance in the drafting of agreements.

A UNIVERSAL APPEAL.

TO LAWYERS : FOR A POSTCARD OR A GUINEA FOR A MODEL FORM OF BEQUEST TO THE HOSPITAL FOR EPILEPSY AND PARALYSIS, MAIDA VALE, W.9.

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Annuities, whether for Life or Perpetual.

Q. 2428. A purchaser of leasehold and freehold property enters into a covenant with the vendor A that he, the purchaser, will pay A an annuity of £104 during her life and "from and after the death of the vendor will also pay to B, her sister, the annual sum of £26 by equal quarterly payments," and the purchaser charged the premises assured with the payment to A and B of the said annuities for the purpose of better securing the same. Does B get a life annuity or a perpetual annuity ?

A. If the same words were in a will the annuity to B would be one for life only (*Re Blight : B.* v. *Hartnoll* (1883), 19 Ch. D. 294). In a deed a different consideration arises. If the conveyance were pre-1926 the annuity would be for life by reason of absence of words of limitation, though it would be open to the vendor before the property had passed into the hands of a purchaser to claim ratification on the ground that the agreement for sale was in consideration of a perpetual rent-charge to B in fee simple. Even if the deed is dated after 1925, the opinion is given that the principle applied in the case of wills that the word "annuity" *primâ facie* means a life annuity is applicable and displaces any presumption that might arise under s. 60 of the L.P.A., in so far as that section applies to the creation of a new interest arising out of the grant of freehold land. In this case, however, if the deed is since 1925, there may (in the absence of authority) be sufficient doubt to entitle a purchaser to ask that the conveyance creating the annuity be rectified by the insertion of the words "for her life" after the charge of annuity to B, or alternatively that B should concur in the conveyance to the new purchaser.

Section 84 of the Law of Property Act, 1925.

Q. 2429. We are acting in an application for the modification of restrictions as to one large house, being part of a block of land to which the restrictions refer. The advertisements and notices have been sent out to the owners of the property on this block of land, but we have had objections pouring in from the owners of property on the other side of the road and in the locality whose property is not in the particular block of land to which these restrictions refer. The section refers to objections by those entitled to "the benefit of the restrictions," and we therefore are of opinion that only those who own property on the block of land to which the restrictions relate can object, but we shall be very much obliged if you can inform us whether there has been any decision to the effect that others can properly object to the application. We have before us your article on pp. 454 and 455 of Vol. 74 of "The Solicitors' Journal."

A. It is quite clear that only persons entitled to the benefit of the covenant restricting the user have a right of objection. It is quite impossible for anyone to say whether owners of property on the opposite side of the road are entitled to the benefit of the restrictive covenant without knowing (*a*) what property the vendors who imposed the covenant owned; (*b*) the wording of the covenant; and (*c*) whether, if the covenant did not express for the benefit of what land it was imposed, there was a building scheme or an express assignment of the benefit of the covenant. The questioners might refer to *Elliston* v. *Reacher* [1908] 2 Ch. 364, and *Ives* v. *Brown* [1919] 2 Ch. 539, and cases therein cited. We know plenty of districts where restrictive covenants are enforceable by owners on the opposite side of the road, but only where the vendors who imposed the restrictions were the owners at that time.

Parish Meeting—Execution of Conveyance by.

Q. 2430. I shall be glad if you can give me a reference to a precedent of conveyance by a parish meeting. I have instructions to convey land verging on a village street in a small village where there is no parish council and the land is apparently vested in the parish meeting (the Local Government Act, 1894, Pt. I). The legal notice convening the meeting was duly published and the requisite resolution was passed at the meeting. This resolution authorises the chairman of the parish meeting to execute, out of parish meeting, the conveyance of the land on behalf of this parish meeting. Will this execution be in order, or must the conveyance be executed by two members present at the meeting in addition to the chairman ? There is no clerk to the parish meeting.

A. A parish meeting is a corporate body, the constituents of which are the chairman of the meeting and the overseers of the parish, and the name of which is "The Chairman and Overseers of (the parish in point)." It is therefore clear that the proposed execution of the deed of conveyance will not be satisfactory as this corporate body must act by way of its seal. We regret that we have not been able to trace a suitable precedent conveyance. We gather from the question that our subscriber does not act for the meeting. We suggest that he should satisfy himself that any necessary consent to the sale (if it is such) and conveyance has been obtained from the Ministry of Health, and whether the parish meeting has the power to sell and convey.

Settlement of Land by Will—Legal Estate Remaining in Executors.

Q. 2431. Is it correctly understood that, in the case of a settlement of land created by the will of a testator dying after 1925, not being a settlement by way of trust for sale, and coming to an end at the death of the tenant for life (his assign) who has died intestate and with assets under £100, no vesting deed having been executed, the legal estate remains in the testator's trustees, who can assent to the vesting of the land in the persons to whom it was (subject to the life interest) specifically bequeathed by the testator, and that it is not necessary to take out administration to the estate of the tenant for life and join her administrator in the assents ?

A. The assumption is correct if the word "executors" is substituted for "trustees," and if they have not previously executed any conveyance or assent in respect of the legal estate (of which it would be wise for them to make a specific declaration in whatever assent they make). If the devise in remainder is to persons in undivided shares, the strictly technical procedure is for the executors to assent to the vesting of the property in the trustees of the settlement (probably themselves). See *Re Cugnys Will Trusts* [1931] 1 Ch. 305, but if the beneficiaries (in such case) request that the property be vested directly in themselves (as joint tenants upon the statutory trusts) there appears no reason why this should not be done to save a conveyance. In this event, however, the assent should, it is considered, recite the request of the beneficiaries.

Notes of Cases.

High Court—Chancery Division.

In Re **Russian and English Bank.**

Bennett, J. 8th March.

COMPANIES ACT, 1929—SECTION 338 (2)—RUSSIAN COMPANY—DISSOLVED BEFORE 1929—WINDING UP ORDER—LAW BEFORE 1929.

In about 1911, the Company was incorporated under Russian law. It was dissolved some time before the Companies Act, 1929 (see *Russian and English Bank* v. *Baring Brothers & Co. Ltd.*, 48 T.L.R. 193.) These proceedings arose on the petition of certain creditors to whom the company was alleged to owe £20,000.

BENNETT, J., in delivering judgment, said that s. 338 (2) of the Companies Act, 1929, provided that "where a company incorporated outside Great Britain which has been carrying on business in Great Britain ceases to carry on business in Great Britain, it may be wound up as an unregistered company under this Part of this Act, notwithstanding that it has been dissolved or otherwise ceased to exist as a company under or by virtue of the laws of the country under which it was incorporated." The question was whether a company which had been dissolved before this Act came into force could be wound up under the jurisdiction of this sub-section. This depended on whether in 1929, when this sub-section was added to previous enactments, it amounted to a piece of new legislation altering what till then had been the clear intention of what was now s. 338 (1) (*d*). In regard to the view the courts had taken shortly before 1929 of the anomalous position of Russian companies, his Lordship cited *Employers' Liability Assurance Corporation Ltd.* v. *Sedgwick Collins & Co. Ltd.* [1927] A.C. 95, at p. 108. It had been argued that this sub-section had been added to the old law, which was otherwise re-embodied in this statute, because of the difficulties which had arisen in dealing with corporations formed under Russian law. His Lordship thought that this might well be the reason, and in his judgment the legislature had not intended in 1929 to alter the law existing under the Acts of 1862 and 1908. Therefore, although the company had been dissolved before 1929, there was jurisdiction to wind it up under s. 338 (1) (*d*).

COUNSEL: *Gavin Simonds*, K.C., and *Christie*; *The Attorney-General* (Sir Thomas Inskip, K.C.) and *Stafford Crossman*.

SOLICITORS: *Herbert Oppenheimer, Nathan & Vandyk*; *The Treasury Solicitor*.

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

Mann *v.* **Nash (Inspector of Taxes).**

Rowlatt, J. 10th March.

REVENUE—INCOME TAX—PROFITS FROM ILLEGAL AUTOMATIC MACHINES—TAXABLE PROFITS OF A TRADE.

Appeal by case stated from a decision of the Special Commissioners of Income Tax.

The appellant, E. Mann, appealed against the following assessments to income tax made by the Additional Commissioners for the Brighton Division; (*a*) A first assessment in the sum of £3,000 for the year ended the 5th April, 1927, in respect of automatic machines; (*b*) an additional assessment of £1,000 for the year ended the 5th April, 1927, in respect of profits from automatic machines; (*c*) an additional assessment of £2,800 for the year ended the 5th April, 1928, in respect of profits from automatic machines; (*d*) an additional assessment of £5,000 for the year ended the 5th April, 1926, as a dealer in automatic machines. The appellant, who was an amusement caterer, had for some years carried on the business of providing automatic machines in places to which members of the public resorted. Doubts arose as to the sufficiency of his returns. Inquiries revealed that there had been large increases in his capital which were not accounted for by the profits shown by the accounts, and the appellant explained that those increases were due to profits from dealings in and from the use of "fruit" or "diddler" machines, which he had not included in his accounts or returns because he did not regard them as liable to income tax as the machines were of a kind which had been held to be illegal in this country. The Commissioners came to the conclusion that the provision of "fruit" or "diddler" machines formed part of the appellant's ordinary business and that he was not entitled to claim that the profits were immune from taxation on the ground that they had been earned by unlawful means. The appellant now appealed.

ROWLATT, J., said that on the facts the appellant had been party to illegal gaming and the question rose whether the profits of those machines could be charged to income tax as income in his hands. The broad position taken by the appellant was that an illegal trade was not a trade within the meaning of the Income Tax Acts. In *Canadian Minister of Finance* v. *Smith*, 70 SOL. J. 941; [1927] A.C. 193, Lord Haldane said: "Their lordships must not be taken to assent to any suggestion sought to be based on the words used by the learned Lord Justice that the Income Tax Acts are necessarily restricted in their application to lawful businesses only." He (his lordship) could not see why this letting out of machines in a commercial way with a view to a receipt of profits in a commercial way was not a trade the profits of which were chargeable to tax. He thought that they were, and the appeal would be dismissed, with costs.

COUNSEL: *St. John Field*, for the appellant; *R. P. Hills* (the Attorney-General, *Sir Thomas Inskip*, K.C., with him), for the Crown.

SOLICITORS: *Stow, Preston and Lyttelton*, for *G. H. Fowler and Shaw*, Brighton; *Solicitor of Inland Revenue*.

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

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Parliamentary News.

Progress of Bills.

House of Lords.

Blackpool Improvement Bill.
Reported with Amendments. [16th March.
Chancel Repairs Bill.
Read Third Time. [15th March.
Doncaster Extension Bill.
Read Second Time. [10th March.
Edinburgh Corporation Order Confirmation Bill.
Read First Time. [15th March.
Financial Emergency Enactments (Continuance) Bill.
Read First Time. [15th March.
Gas Undertakings Bill.
Read Second Time. [15th March.
Marriages Provisional Orders Bill.
Read First Time. [15th March.
Rhyl Urban District Council Bill.
Read Third Time. [15th March.
Rochdale Corporation Bill.
Read First Time. [16th March.
Rotherham Extension Bill.
Read Second Time. [10th March.
Sea Fisheries Provisional Order Bill.
Reported without Amendment. [16th March.
Sheffield Corporation Bill.
Read First Time. [16th March.
Universities (Scotland) Bill.
Read Third Time. [10th March.

House of Commons.

Chancel Repairs Bill.
Read First Time. [16th March.
Consolidated Fund (No. 1) Bill.
Read First Time. [15th March.
Commercial Gas Bill.
Read Second Time. [10th March.
Dangerous Drugs Bill.
Read Second Time. [14th March.
Destructive Imported Animals Bill.
Read Third Time. [14th March.
Financial Emergency Enactments (Continuance) Bill.
Read Third Time. [14th March.
Goods Made by Forced Labour Bill.
Read First Time. [15th March.
Grey Seals Protection Bill.
Read Second Time. [11th March.
Kettering Gas Bill.
Read Second Time. [14th March.
Marriages Provisional Orders Bill.
Read Third Time. [11th March.
Ministry of Health Provisional Orders (Margate and Yeovil) Bill.
Read Second Time. [16th March.
Ministry of Health Provisional Order (Northampton) Bill.
Read First Time. [14th March.
North Eastern Electric Supply Bill.
Reported with Amendments. [11th March.
Northern Ireland (Miscellaneous Provisions) Bill.
Read Third Time. [14th March.
Rhyl Urban District Council Bill.
Read First Time. [15th March.
Rochdale Corporation Bill.
Read Third Time. [11th March.
Sheffield Corporation Bill.
Read Third Time. [14th March.
South Staffordshire Water Bill.
Reported with Amendments. [10th March.
Tanganyika and British Honduras Loans Bill.
Read First Time. [15th March.
Universities (Scotland) Bill.
Read First Time. [14th March.
Veterinary Surgeons (Irish Free State Agreement) Bill.
Read Third Time. [11th March.
Wheat Bill.
In Committee. [16th March.
Worksop Corporation Bill.
Read Third Time. [14th March.

BOROUGH OF WOLVERHAMPTON.

The next Quarter Sessions of the Peace for the Borough of Wolverhampton will be held at the Sessions Court, Town Hall, North-street, Wolverhampton, on Friday, the 1st day of April, 1932, at 10 o'clock in the forenoon.

Societies.

General Council of the Bar.

THE LATE MR. E. A. MITCHELL-INNES, C.B.E., K.C., CHAIRMAN OF THE GENERAL COUNCIL OF THE BAR.

At the Council Meeting on 14th March, the Vice-Chairman (Sir Herbert Cunliffe, K.C.) referred to the late Chairman in the following terms:—

"We meet in the shadow of a great loss. Less than three weeks ago we re-elected Mitchell-Innes as our Chairman with every hope and confidence that we should have for many years to come the benefit of his wise counsel and his capable and kindly leadership. Now he is no more. I feel sure it will be the wish of us all that before we transact any business we should pause to place on record our sense of the loss we have sustained and our appreciation of his services, and to send a message of sympathy to his widow and family in their sorrow.

"I will in a minute or two submit to you a resolution for your approval. But let me occupy that minute or two in trying to put into words, however inadequately, some of the thoughts that it seems to me must be passing through all our minds.

"The formal record of Mitchell-Innes's service to this Council is some thirteen years' membership, for four years of which he was Vice-Chairman and for four months Chairman. But his service was no mere formality. He brought to the discharge of his duties here a great love for our profession, a determination to watch over and protect its position, its interests, and its prestige, and above all a high conception of the honour, the dignity, the responsibility, and the duty of the Bar.

"When in the autumn of last year we were faced with the problem of finding a new Chairman, and it was clear that our thoughts centred on him, it was those very qualities and his own modesty that made him hesitate about accepting the appointment. He could not help being gratified that we wanted him for the highest office which the Bar of its own volition can confer upon any of its members. But he was very conscious of its duties and its responsibilities, and he accepted it with a determination which you will remember he expressed at the time—to resign if he found that his other preoccupations lessened his efficiency as chairman.

"The experience of his chairmanship proved how little there was to doubt. He threw himself into the work of chairman with a zeal and thoroughness which abundantly confirmed the wisdom of our choice; and, short though this period of his activities was, he made himself from his very efficiency a difficult man to follow.

"May I add one word as to the lovableness of his disposition? It was impossible to work with him without realising the real kindliness of his nature and the transparent honesty and simplicity of his character.

"If we feel thus about him who only knew him in the outer parts of his life, how great must be the loss of those who had the privilege of knowing him in the intimate association of his family life. Into that sacred area we must not presume to enter, and must content ourselves with tendering our sincere and respectful sympathy.

"The resolution I ask your assent to is this:—

"'The General Council of the Bar desires to place on record its profound regret at the death of its Chairman, Mr. E. A. Mitchell-Innes, K.C., C.B.E., and its gratitude for his valuable services to the Council as a member thereof from 1907 to 1913, and from 1925 to 1932, as Vice-Chairman from 1928 to 1931, and as Chairman from November, 1931, to the time of his death; and begs to tender to his widow and family its sincere sympathy with them in their sorrow.'

"I shall be glad if Sir Walter Greaves-Lord, K.C., M.P., will second the resolution, and if it meets with your approval I will then ask you all to stand for one moment in silence in memory of our Chairman and friend."

Law Students' Debating Society.

At a meeting of the Society held at The Law Society's Hall, on Tuesday, 15th March (chairman, Mr. P. H. North-Lewis), the subject for debate was: "That the standard of education provided for the working classes is too high." Mr. B. T. Ford opened in the affirmative. Mr. C. F. S. Spurrell opened in the negative. The following members also spoke: Messrs. W. M. Pleadwell, E. M. Woolf, N. S. Afoumado, J. F. Ginnett, G. N. Higgs (visitor), D. Jackling (visitor), R. S. W. Pollard, H. F. C. Morgan, J. C. Christian-Edwards, L. J. Frost, T. Kenyon, R. Swinson, H. J. Baxter, E. A. G. Evans, Mrs. Higginbottom (visitor). The opener having replied, the motion was lost by twelve votes. There were twenty-three members and nine visitors present.

The Selden Society.

This Society held its annual general meeting in the Council Room, Lincoln's Inn Hall, on 14th March, with the President, Lord Atkin, in the chair.

The annual report shows a drop in the membership from 467 to 462. The President made an earnest appeal to members to retain their membership and to make every effort to enlist recruits. He pointed out that learned societies suffered especially severely in times of depression, because their subscriptions were one of the first expenses which men whose income was reduced tended to eliminate. He added that the Society did a unique and invaluable research work. The material of English legal history was the richest in the world; no other country had records of its judicial proceedings as carefully kept and as complete for six or seven hundred years. The Year Books, he said, threw light not only upon the law of the Middle Ages but also upon the social relations of those days. The relations between the Bench and the Bar were not then, he continued, very dissimilar from those of to-day. Apparently the judicial humorist had flourished even before he had the encouragement of the popular Press! It was not much to ask of the lawyer who was still making considerable emoluments from the law of to-day that he should have some sympathy with persons who were concerned to show the foundations of the law and the manner in which it had grown.

The Selden Society publishes one and sometimes two volumes a year, which members receive free. In February last it issued Vol. XLVIII, "Select Entries from the Exchequer of Pleas," by Mr. Hilary Jenkinson and Mrs. R. R. Formoy. The two volumes for this year will be Vol. III of "Select Cases on the Law Merchant," by Mr. Hubert Hall, and "A Bibliography of Abridgments, Digests, Dictionaries and Indexes of English Law to the Year 1800," by Mr. J. D. Cowley.

Mr. W. E. Tyldesley Jones, K.C., has succeeded Mr. T. Cyprian Williams as Vice-President, and Lord Hanworth has joined the Council in place of Lord Atkin. Among others present at the meeting were The Hon. Mr. Justice Macnaghten, Lord Tomlin, Mr. A. E. Stamp, C.B., Professor Sir William Holdsworth, K.C., and Mr. J. E. W. Rider, the Hon. Treasurer.

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Solicitors' Benevolent Association.

The monthly meeting of the directors was held at 60, Carey-street on the 9th March, Mr. W. A. Coleman (Leamington) in the chair. The other directors present were: Sir A. N. Hill, Bart., Sir E. F. Knapp-Fisher, Sir Reginald W. Poole, and Messrs. E. E. Bird, E. R. Cook, C.B.E., T. G. Cowan, T. S. Curtis, E. F. Dent, W. M. Francis (Cambridge), C. G. May, H. F. Plant, P. J. Skelton (Manchester), F. L. Steward (Wolverhampton) and A. B. Urmston (Maidstone). £990 was distributed in grants of relief, twenty-eight new members were admitted, and other general business transacted.

United Law Clerks' Society.

THE 100TH ANNUAL MEETING.

The 100th Annual Meeting of this Society was well attended. It was held on Thursday, 10th March, in the Old Hall, Lincoln's Inn, and Mr. C. E. Macklin occupied the chair.

The Chairman, in his opening remarks, made reference to the completion by the Society of one hundred years of useful work, and to the forthcoming Centenary Festival. He then moved the adoption of the report and accounts, calling attention, among other things, to the very satisfactory increase in the membership.

The Treasurer, seconding, entered into a review of the last twenty years, the period during which he had been closely identified with the Society's management. Those years had seen the introduction of health insurance, the Great War, and the extension of the Society's operations to the provinces, none of which events had adversely affected the Society, but in fact the extension to the provinces had afforded greater opportunity for publicity. Turning to the financial side, twenty years ago only £10,832 of the Society's investments were held in redeemable securities. When he became Treasurer he determined that no further investments should be made in irredeemable securities, and to-day nearly one-half of the Society's funds are held in redeemable stocks, which fact greatly strengthens the Society's position. In this connexion he reminded the members that though the depreciation on the older securities was heavy those securities were all of the highest class and the yield of income was unaffected. This was an important point because benefits were absorbing much larger sums than those represented by the contribution income, and again, this fact emphasised the necessity for the investments which the Society had accumulated. He was convinced that the centenary found the Society in a perfectly sound position, standing higher in the estimation of its supporters in the legal profession, as well as in the confidence of its members, than it has ever done at any time.

The report and accounts were adopted, and copies may be had on application to the Secretary, at 2, Stone-buildings, Lincoln's Inn, London, W.C.2.

The United Law Society.

A meeting of the above Society was held last Monday evening, March 14th, in the Middle Temple Common Room. Mr. George Bull was in the chair. Mr. H. H. West moved—"That in the opinion of this House the unpaid magistrate is a hindrance to the proper administration of justice." Mr. H. S. Wood-Smith opposed, and there also spoke Messrs. G. E. Habershon, A. Blundell, H. Everitt, T. R. Owens, S. A. Redfern, R. W. Bell, G. Simmons and H. Wentworth Pritchard. The opener having replied, the motion was put to the House and lost by four notes.

Legal Notes and News.

Honours and Appointments.

NEW CHAIRMAN OF BAR COUNCIL.

Sir Herbert Cunliffe, K.C., has been appointed Chairman of the General Council of the Bar in the place of the late Mr. E. A. Mitchell-Innes, C.B.E., K.C.

Sir Herbert, who was recently appointed Vice-Chairman of the Council, was called to the Bar in 1896, took silk in 1912, and was elected a Bencher of Lincoln's Inn in 1919. He is Attorney-General of the Duchy of Lancaster and was Member of Parliament for Bolton, 1923-29. He was a member of the Departmental Committee on County Courts, 1917-1919, and Chairman of the Departmental Committee on Supervision of Charities, 1925-1927.

The Board of Trade announce that they have appointed Mr. EDWIN CRAVEN MIDGLEY to be Official Receiver for the Bankruptcy District of the County Courts holden at Lincoln and Horncastle and Boston, as from the 14th March, 1932, in the place of Mr. F. C. Brogden, deceased.

The Attorney-General, with the concurrence of the First Lord of the Admiralty, has appointed Mr. W. S. MORRISON, M.P., barrister-at-law, New-court, Temple, to be Junior Common Law Counsel to the Admiralty in succession to Mr. S. O. Henn Collins, K.C.

The Secretary of State for India has extended the appointment of Sir EDWARD DESCHAMPS CHAMIER, K.C.I.E., his legal adviser, to 4th June, 1933.

Mr. HEBER DAVIES, Deputy Town Clerk of Guildford, has been chosen from among thirty applicants for the post of Town Clerk of Reigate.

The Secretary of State for Scotland has appointed Mr. DAVID FOOTE CHALMERS, solicitor, Selkirk, to be Sheriff-Clerk of the County of Selkirk, in the room of Mr. J. M. Kinnaird, who is retiring under the age limit.

Mr. ERNEST OWEN REID, solicitor, of Coventry, has been appointed Town Clerk of Banbury.

Mr. G. FOSTER ROGERS, assistant solicitor to the Surrey County Council, has been appointed Deputy Clerk of the Council in succession to Dr. H. B. Williams, who has decided to take up a career at the Bar.

Mr. ROBERT FLEMYNG PRIDEAUX, solicitor, Town Clerk of Shrewsbury, has been appointed Clerk of the Peace for the Borough of Shrewsbury.

Wills and Bequests.

Sir Arthur Denman, barrister-at-law, of South Kensington, S.W., since 1887 Clerk of Assize on the South-Eastern Circuit and since 1913 Senior Clerk of Assize, who died on the 15th December, left estate of the gross value of £12,363, with net personalty £11,980.

Mr. Munter Macdonald Beckingsale, solicitor, of Shanklin, Isle of Wight, left £9,205, with net personalty £9,131.

Mr. Andrew Chrystal Buchanan, solicitor, of Stirling, left personal estate valued at £15,908.

Mr. Daniel Gardner, solicitor, of Glasgow, partner in the firm of Messrs. MacRobert, Son and Hutchison, solicitors, left personal estate valued at £6,631.

Mr. George Chambers Geach, retired solicitor, of Rathmines, Dublin, who died on the 20th July, left property in England valued at £3,598, with net personalty £2,703. He requested: "That the skull of my favourite cat (inscribed thereon "Tom Tit," died 4th June, 1895) shall be enclosed with my body for cremation." He left: £200 to the Dogs Home, Battersea; and the residue of the property to the Royal Society for the Prevention of Cruelty to Animals.

Mr. Herbert William Myatt, solicitor, of Croydon, left £7,715, with net personalty £7,644.

Mr. Fraser Sutton, solicitor, of Hale, Cheshire, and of Manchester, partner in the firm of Messrs. Heath, Sons, Sutton and Broome, left estate so far as can at present be ascertained of £10,291, with net personalty £5,516.

High Court of Justice.

EASTER VACATION, 1932.

NOTICE.

There will be no sitting in Court during the Easter Vacation.

During the Easter Vacation all applications "which may require to be immediately or promptly heard" are to be made to the Honourable Mr. Justice LANGTON.

The Honourable Mr. Justice LANGTON will act as Vacation Judge from Thursday, 24th March, to Monday, 4th April, 1932, both days inclusive. His Lordship will sit in King's Bench Judges' Chambers on Thursday, 31st March, at 11 o'clock. On other days within the above period, applications in urgent matters may be made to his Lordship, personally or by post.

When applications are made by post the brief of counsel should be sent to the Judge, by post or rail prepaid, accompanied by office copies of the affidavits in support of the application, and also by a minute, on a separate sheet of paper, signed by counsel, of the order he may consider the applicant entitled to, and also an envelope, sufficiently stamped, capable of receiving the papers, addressed as follows: "Chancery Official Letter: To the Registrar in Vacation, Chancery Registrars' Chambers, Royal Courts of Justice, London, W.C.2."

The papers sent to the Judge will be returned to the Registrar.

The address of the Vacation Judge can be obtained on application at the Chancery Registrars' Chambers, Room 136, Royal Courts of Justice.

Chancery Registrars' Chambers,
Royal Courts of Justice.
March, 1932.

LAW PUBLICATIONS.

A Supplement of Law Publications is given with this number in the hope that it will prove of interest to readers of THE SOLICITORS' JOURNAL.

It contains the announcements of the leading Law Publishers and gives particulars of over One Hundred books, covered by alphabetical indices to subjects and to authors.

Readers are invited to retain it for reference.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE	EMERGENCY ROTA.	APPEAL COURT No. 1.	GROUP I. MR. JUSTICE EVE. Non-Witness.	GROUP I. MR. JUSTICE MAUGHAM. Witness. Part II.
M'nd'y Mar. 21	Mr. Blaker	Mr. Andrews	Mr. Ritchie	Mr. *More
Tuesday .. 22	More	Jones	Andrews	*Ritchie
Wednesday 23	Hicks Beach	Ritchie	More	*Andrews
Thursday . 24	Andrews	Blaker	Ritchie	More

	GROUP I. MR. JUSTICE BENNETT. Witness. Part I.	MR. JUSTICE CLAUSON. Witness. Part II.	GROUP II. MR. JUSTICE LUXMOORE. Witness. Part I.	MR. JUSTICE FARWELL. Non-Witness.
M'nd'y Mar. 21	Mr. Andrews	Mr. *Jones	Mr. *Blaker	Mr. Hicks Beach
Tuesday .. 22	*More	*Hicks Beach	Jones	Blaker
Wednesday 23	Ritchie	*Blaker	*Hicks Beach	Jones
Thursday . 24	Andrews	Jones	Blaker	Hicks Beach

* The Registrar will be in Chambers on these days, and also on the days when the Courts are not sitting.

The EASTER VACATION will commence on Friday, the 25th day of March, 1932, and terminate on Tuesday, the 29th day of March, 1932, inclusive.

VALUATIONS FOR INSURANCE. It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is frequently very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac, a speciality. 'Phone: Temple Bar 1181-2

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (17th March, 1932) 3½%. Next London Stock Exchange Settlement Thursday, 7th April, 1932.

	Middle Price 17 Mar. 1932.	Flat Interest Yield. £ s. d.	Approximate Yield with redemption £ s. d.
English Government Securities.			
Consols 4% 1957 or after	93⅜	4 5 3	—
Consols 2½%	59½	4 4 0	—
War Loan 5% 1929-47	101¾	4 18 3	—
War Loan 4½% 1925-45	101½	4 8 8	4 7 1
Funding 4% Loan 1960-90	95¾	4 3 6	4 3 10
Victory 4% Loan (Available for Estate Duty at par) Average life 31 years	96¾	4 2 8	4 3 7
Conversion 5% Loan 1944-64	106¾	4 13 8	4 11 10
Conversion 4½% Loan 1940-44	102¼	4 8 0	4 5 2
Conversion 3½% Loan 1961	82¾	4 4 7	—
Local Loans 3% Stock 1912 or after	68¾	4 7 2	—
Bank Stock	275	4 7 2	—
India 4½% 1950-55	90	5 0 0	—
India 3½%	66½	5 5 2	—
India 3%	58	5 3 5	—
Sudan 4½% 1939-73	97½	4 12 4	4 12 9
Sudan 4% 1974	91½	4 7 5	4 9 3
Transvaal Government 3% 1923-53 (Guaranteed by British Government.)	87	3 8 11	3 18 7
Colonial Securities.			
Canada 3% 1938	90	3 6 8	4 16 9
Cape of Good Hope 4% 1916-36	96xd	4 3 4	4 10 10
Cape of Good Hope 3½% 1929-49	81½	4 5 11	5 3 6
Ceylon 5% 1960-70	102	4 18 0	4 17 9
Commonwealth of Australia 5% 1945-75	87½	5 14 3	5 15 10
Gold Coast 4½% 1956	97	4 12 10	4 14 4
Jamaica 4½% 1941-71	97xd	4 12 10	4 13 5
Natal 4% 1937	97	4 2 6	4 13 9
New South Wales 4½% 1935-45	73	6 3 3	7 14 10
New South Wales 5% 1945-65	77½	6 9 1	6 14 2
New Zealand 4½% 1945	89½	5 0 7	5 13 7
New Zealand 5% 1946	99	5 1 0	5 2 0
Nigeria 5% 1950-60	102	4 18 0	4 17 5
Queensland 5% 1940-60	83½	5 19 7	6 5 1
South Africa 5% 1945-75	100½	4 19 6	4 19 5
South Australia 5% 1945-75	85½	5 17 0	5 18 9
Tasmania 5% 1945-75	84½	5 18 4	5 0 3
Victoria 5% 1945-75	84½	5 18 4	5 0 3
West Australia 5% 1945-75	83½	5 19 10	6 1 9
The prices of Stocks are in many cases nominal and dealings often a matter of negotiation.			
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	66	4 10 10	—
Birmingham 5% 1946-56	103	4 17 1	4 15 9
Cardiff 5% 1945-65	101	4 19 0	4 18 9
Croydon 3% 1940-60	71	4 4 6	4 19 4
Hastings 5% 1947-67	101	4 19 0	4 18 9
Hull 3½% 1925-55	79	4 8 8	5 1 4
Liverpool 3¼% Redeemable by agreement with holders or by purchase	77	4 10 11	—
London City 2½% Consolidated Stock after 1920 at option of Corporation	58	4 6 2	—
London City 3% Consolidated Stock after 1920 at option of Corporation	69	4 6 11	—
Metropolitan Water Board 3% "A" 1963-2003	67½	4 8 11	—
Do. do. 3% "B" 1934-2003	70	4 5 8	—
Middlesex C.C. 3½% 1927-47	87	4 0 5	4 14 10
Newcastle 3½% Irredeemable	73	4 15 10	—
Nottingham 3% Irredeemable	65	4 12 4	—
Stockton 5% 1946-66	102	4 18 0	4 17 7
Wolverhampton 5% 1946-56	103	4 17 1	4 15 7
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	83½	4 15 10	—
Gt. Western Railway 5% Rent Charge	98	5 2 0	—
Gt. Western Rly. 5% Preference	77½	6 9 1	—
L. Mid. & Scot. Rly. 4% Debenture	78½	5 2 0	—
L. Mid. & Scot. Rly. 4% Guaranteed	68½	5 16 9	—
L. Mid. & Scot. Rly. 4% Preference	47½	8 8 5	—
Southern Railway 4% Debenture	79½	5 0 7	—
Southern Railway 5% Guaranteed	90¼xd	5 10 6	—
Southern Railway 5% Preference	65¼xd	7 12 8	—
*L. & N.E. Rly. 4% Debenture	74½	5 7 4	—
*L. & N.E. Rly. 4% 1st Guaranteed	64½	6 4 1	—
*L. & N.E. Rly. 4% 1st Preference	42¼xd	9 8 3	—

*The Prior Charge stocks of the L. & N.E. Ry. are no longer available for Trustees under the heading of either Strict Trustee or Chancery Stocks as no dividend has been paid on that Company's Ordinary Stocks for the past year.

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Saturday, 19th March, 1932.